

COMMISSIONER OF THE REVENUE

DESCRIPTION

The Commissioner of the Revenue's Office is a tax assessment and administration agency committed to courteous, fair, and consistent service to the citizens and administration of Chesterfield County. The Commissioner of the Revenue is elected by the citizens, and the Office is responsible for assessing individual and business personal property returns, reviewing and processing State income tax returns,

issuing business and professional licenses, and administering the real estate tax relief program for the elderly and disabled. The Commissioner also has responsibility for administering miscellaneous taxes such as consumer utility taxes, bank stock taxes, short-term rental tax, and transient occupancy taxes.

FINANCIAL ACTIVITY

	FY2000 Actual	FY2001 Adopted	FY2002 Biennial Planned	FY2002 Adopted	Change FY2001 to FY2002	FY2003 Projected	FY2004 Projected	FY2005 Projected
Personnel	\$1,816,315	\$1,872,900	\$1,929,200	\$1,944,500	3.8%	\$2,002,800	\$2,062,800	\$2,124,600
Operating	245,570	283,800	283,800	290,200	2.3%	290,200	290,200	290,200
Capital	<u>8,227</u>	<u>11,200</u>	<u>6,700</u>	<u>11,000</u>	-1.8%	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Total	\$2,070,113	\$2,167,900	\$2,219,700	\$2,245,700	3.6%	\$2,304,000	\$2,364,000	\$2,425,800
Revenue	<u>479,093</u>	<u>498,300</u>	<u>513,200</u>	<u>513,500</u>	3.1%	<u>528,800</u>	<u>544,700</u>	<u>561,000</u>
Net Cost	\$1,591,020	\$1,669,600	\$1,706,500	\$1,732,200	3.7%	\$1,775,200	\$1,819,300	\$1,864,800
FT Pos.	44	45	45	45	0	45	45	45

BUDGET ANALYSIS AND EVALUATION

The Commissioner of the Revenue's Office will experience mild growth in their budget for FY2002, largely due to increases in personnel costs. This increase is consistent with the increase in service levels due to demand from taxpayers and normal population growth. The Commissioner's Office plans to handle increased workloads in the most cost efficient manner through the use of new automation, specifically the Personal Property Rewrite Project scheduled for implementation in FY2003. This project will automate several manual processes and allow for more efficient data entry and reporting flexibility.

The Department has completed implementation of the "DMV Statutory Assessment" process. This process continues to have a positive impact on the Department's ability to serve the public with as little inconvenience to customers as possible. The Commissioner's Office receives information directly from the Department of Motor Vehicles when a vehicle is transferred into or out of the County, or if

a person registers a new vehicle with the Department of Motor Vehicles that is garaged in Chesterfield. The Commissioner's Office can then automatically register the vehicle in the County's system and generate an assessment, eliminating the need for a taxpayer to visit County offices to handle these transactions.

The Commissioner of the Revenue's Office is significantly impacted by County ordinance changes pertaining to taxation. Several ordinance changes in the area of business licenses have occurred over the past four years, and the Commissioner's Office has adapted to those changes and maintained a focus on customer service in assisting taxpayers with those changes. Recent ordinance changes in the application of business license tax exemptions, which allow a deduction for each business license rather than a deduction to the business' total gross receipts, will allow for more rapid processing of license applications and quicker issuing of the licenses.

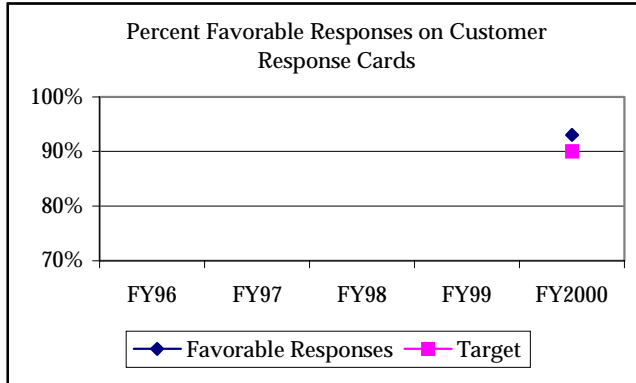
COMMISSIONER OF THE REVENUE

HOW ARE WE DOING?

Goal: Provide courteous, high quality customer service. Supports Countywide Strategic Goal Number 1.

Objective: Maintain high degree of efficiency and courteousness to our customers

Measure: Percent of “excellent” or “good” responses on customer response cards



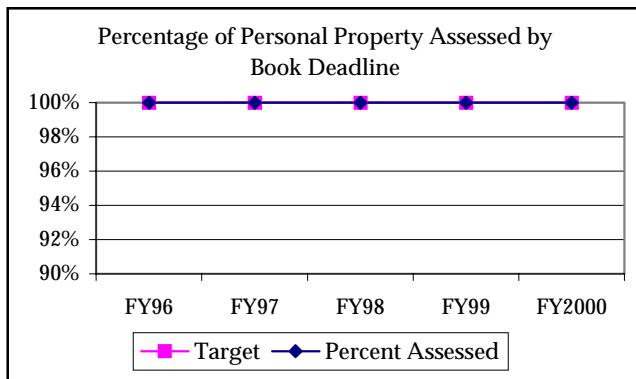
Initiatives

- Continued customer service training
- Departmental culture of excellent customer service
- Maintaining a friendly attitude

Goal: Promote financial integrity by assessing personal property taxes efficiently and with due diligence. Supports Countywide Strategic Goal Number 6.

Objective: Have the personal property book available for billing as soon as the tax rate is set

Measure: Percentage of personal property assessed by property book delivery date



Initiatives

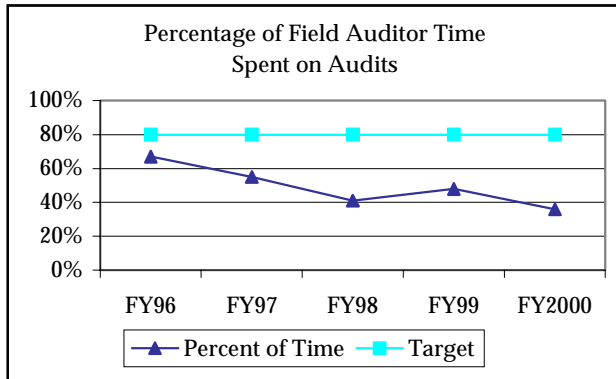
- Proper staffing levels
- Workload management

COMMISSIONER OF THE REVENUE

Goal: Promote financial integrity by administering a comprehensive business audit plan.
Supports Countywide Strategic Goal Number 6.

Objective: Provide business field auditors a maximum amount of audit time

Measure: Percentage of field auditor time spent on business audits



Initiatives

- Automation
- Maintaining appropriate staff levels
- Process improvements

WHERE ARE WE GOING?

Office-wide automation and equipment upgrades in the Commissioner's Office will be accomplished by January 1, 2003. This will enable the Office to look to future years with confidence in their ability to adapt to changes quickly and easily. The Department anticipates using this adaptability to increase its responsibility with state processes that will benefit the County.

The development of the Personal Property Rewrite Project will enable the Commissioner's Office to communicate with customers through the Internet as well as disseminate more general information for all to review.

As the Department acquires new technology, it anticipates the need for a systematic plan for upgrades and replacement of equipment to ensure the most up to date computing capacity and ability.

The future may also bring additional responsibilities from the General Assembly, the State Tax Department, and the Board of Supervisors. In the past, unanticipated changes in responsibility have significantly impacted this Office. The Department faces the challenge of remaining flexible to accommodate changes and additional responsibilities within a relatively short period of time.

Space continues to be a major future concern for the Commissioner's office with the need to either expand current facilities or explore new accommodations in conjunction with other tax assessment and collection departments.

Future year projections include a minimal increase in personnel costs associated with anticipated benefit increases.